

Exhibit B

Redline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)
JOANN INC.,¹) Chapter 11
Post-Effective Date Debtor.) Case No. 25-10068 (CTG)
)
) Re: Docket No. **1881**

**ORDER SUSTAINING PLAN ADMINISTRATOR'S
TWENTIETH (SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN CLAIMS
(Reclassified Claims)**

Upon consideration of the *Plan Administrator's Twentieth (Substantive) Omnibus Objection to Certain Claims* (the "Objection");² and upon consideration of the Aber Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this Court having found that the Plan Administrator's notice of the Objection and opportunity for a hearing

¹ The Post-Effective Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number is JOANN Inc. (5540). The Post-Effective Date Debtor's mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

² Capitalized terms used but not defined herein shall have the meanings ascribed to the terms in the Objection.

on the Objection were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is SUSTAINED to the extent set forth herein.
2. Each Reclassified Claim on Schedule 1 attached hereto is hereby reclassified as set forth in the column labeled “Modified Claim Amount” on such Schedule 1.
3. The Plan Administrator’s, Wind Down Debtors’, and GUC Trust’s rights to file additional substantive and non-substantive objections to each Reclassified Claim and any other proofs of claim that have been or may be filed against the Debtors are preserved.
4. The Plain Administrator’s objection to each Reclassified Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Reclassified Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.
5. The Plan Administrator is authorized to take any action necessary or appropriate to give effect to this Order and the relief granted therein.
6. Kroll Restructuring Administration LLC, the Court-appointed claims and noticing agent in this chapter 11 case, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.

7. Nothing is this Order or the Objection shall be construed as a waiver of any rights the Debtors, Wind Down Debtors, and/or the Plan Administrator may have to enforce rights of setoff against any claimant.

8. This Court shall retain jurisdiction to construe and enforce this Order.

Schedule 1

Reclassified Claims

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount		Modified Claim Amount		Basis for Objection
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
1	AKG Squared LLC	367	JOANN Inc.	2/3/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$15,150.00 GUC \$9,850.00 Total \$25,000.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$25,000.00 Total \$25,000.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The priority portion of the claim must therefore be reclassified as a general unsecured claim.
2	Alexander, Jody	203	Creativebug, LLC	2/3/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$300.00 GUC \$0.00 Total \$300.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$300.00 Total \$300.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
3	Austin, Robin	11926	JOANN Inc.	4/1/2025	Secured \$0.00 Admin \$386.50 503(b)(9) \$386.50 Priority \$0.00 GUC \$0.00 Total \$773.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$773.00 Total \$773.00		The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim.
4	Barren River Plaza Project LLC	1292	JOANN Inc.	2/24/2025	Secured \$13,058.18 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$13,058.18 Total \$13,058.18		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$13,058.18 Total \$13,058.18		The claim is filed in the total amount of \$13,058.18, and indicates that the full amount of the claim is both secured and unsecured. The claim fails to include any documentation or other information demonstrating that it is secured by any lien or otherwise subject to setoff. The claim must therefore be reclassified as a general unsecured claim.
5	Bayfield Company LLC	17543	Jo-Ann Stores, LLC	5/22/2025	Secured \$0.00 Admin \$730,000.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$730,000.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$730,000.00 Total \$730,000.00		The claim is for rejection damages under 11 U.S.C. § 502(g)(1). Claims for rejection damages are not entitled to administrative expense status. The claim must therefore be reclassified as a general unsecured claim.
6	Bearrr LLC	1218	Jo-Ann Stores, LLC	2/20/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$9,000.00 GUC \$0.00 Total \$9,000.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$9,000.00 Total \$9,000.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified as a general unsecured claim.
7	Belden Park Delaware, LLC	9413	Jo-Ann Stores, LLC	4/3/2025	Secured \$0.00 Admin \$44,716.69 503(b)(9) \$0.00 Priority \$0.00 GUC \$681,883.55 Total \$726,600.24		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$726,600.24 Total \$726,600.24		Based on the Plan Administrator's review of the Debtors' books and records, and the information and documentation included with the claim, the administrative expense portion of the claim appears to be for prepetition obligations allegedly owed under a lease between the claimant and Debtor Jo-Ann Stores, LLC. Such obligations are not entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim.
8	Bender, Janet M.	10665	Jo-Ann Stores, LLC	3/28/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$50.00 Priority \$50.00 GUC \$0.00 Total \$100.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$100.00 Total \$100.00		The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim.
9	Berentes, Diane E.	19392	JOANN Inc.	7/14/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$8,534.00 GUC \$0.00 Total \$8,534.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$8,534.00 Total \$8,534.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
10	Cafolla, Wendy	19412	JOANN Inc.	7/9/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$4,545.00 GUC \$0.00 Total \$4,545.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$4,545.00 Total \$4,545.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
11	CHALFIN, EUDOCIA	78	Jo-Ann Stores, LLC	1/29/2025	Secured \$10,000.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$10,000.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$10,000.00 Total \$10,000.00		The claim is for money allegedly owed to claimant pursuant to the settlement of a prepetition personal injury action initiated against one or more of the Debtors. Such claim is not secured by any property in which the Debtors have or had any interest and is not otherwise subject to setoff. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
12	Ciambrone, Anna	19323	JOANN Inc.	7/10/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$229.00 GUC \$0.00 Total \$229.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$229.00 Total \$229.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
13	DiTullio, Christopher	4152	Jo-Ann Stores Support Center, Inc.	3/26/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$15,150.00 GUC \$749,850.00 Total \$765,000.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$765,000.00 Total \$765,000.00		The priority portion of the claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The priority portion of the claim must therefore be reclassified as a general unsecured claim.

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount		Modified Claim Amount		Basis for Objection
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
14	Eckert, Deborah	19677	JOANN Inc.	7/15/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$8,023.00 GUC \$0.00 Total \$8,023.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$8,023.00 Total \$8,023.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
15	Edmond, Elisha	19317	JOANN Inc.	7/10/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$598.00 GUC \$0.00 Total \$598.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$598.00 Total \$598.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
16	Fitzgerald, Kimberly M	18471	Jo-Ann Stores, LLC	6/5/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$899.00 GUC \$13,049.00 Total \$13,948.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$13,948.00 Total \$13,948.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment. The priority portion of the claim must therefore be reclassified as a general unsecured claim.
17	Golden Ace Industrial Co., Ltd	149	JOANN Inc.	1/23/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$90,136.21 GUC \$0.00 Total \$90,136.21		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$90,136.21 Total \$90,136.21		The claim was filed as a priority claim under 11 U.S.C. § 507(a)(4). Based on the Plan Administrator's review of the Debtors' books and records, and the information and documentation included with the claim, relates to the claimant's prepetition sale of goods to one or more of the Debtors. Thus, the claim does not qualify for priority status under 11 U.S.C. § 507(a)(4), and must be reclassified, in its entirety, as a general unsecured claim.
18	Gross, Kristy	7165	Jo-Ann Stores, LLC	3/22/2025	Secured \$25.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$25.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$25.00 Total \$25.00		The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim.
19	Hapag-Lloyd AG	19797	Jo-Ann Stores, LLC	8/6/2025	Secured \$0.00 Admin \$23,648,151.92 503(b)(9) Unliquidated Priority \$0.00 GUC \$0.00 Total \$23,648,151.92		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$23,648,151.92 Total \$23,648,151.92		Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the claim appears to be for ocean freight charges and detention and demurrage relating to shipments that were never delivered and property that was abandoned (if and to the extent such property was property of the estate). Such obligations are therefore not entitled to administrative expense status under Section 503(b)(9) or otherwise. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
20	Hapag-Lloyd AG	11472	Jo-Ann Stores, LLC	4/4/2025	Secured \$2,476,835.74 Admin \$11,932,161.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$14,408,996.74		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$14,408,996.74 Total \$14,408,996.74		Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the claim appears to be for ocean freight charges and detention and demurrage relating to shipments that were never delivered and property that was abandoned (if and to the extent such property was property of the estate). Accordingly, the claim is no longer secured by any property in which the estate has any interest (if it ever had an interest), and none of the obligations asserted by and through the claim are entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
21	Harriell, Marcy	459	Jo-Ann Stores, LLC	2/14/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$800.00 GUC \$0.00 Total \$800.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$800.00 Total \$800.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
22	Harriell, Marcy	458	Jo-Ann Stores, LLC	2/14/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$800.00 GUC \$0.00 Total \$800.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$800.00 Total \$800.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
23	Harriell, Marcy	457	Jo-Ann Stores, LLC	2/14/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$800.00 GUC \$0.00 Total \$800.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$800.00 Total \$800.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
24	Hewlett-Packard Financial Services Company	11144	Jo-Ann Stores, LLC	4/6/2025	Secured \$0.00 Admin \$436,116.30 503(b)(9) \$0.00 Priority \$0.00 GUC \$5,606,332.10 Total \$6,042,448.40		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$6,042,448.40 Total \$6,042,448.40		The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the administrative expense portion of the claim is for prepetition charges relating to IT equipment leases. Such prepetition charges are not entitled to administrative expense status, and the administrative expense portion of the claim must therefore be reclassified as a general unsecured claim.
25	Hylands, Elysa	19238	JOANN Inc.	7/3/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$12,848.00 GUC \$0.00 Total \$12,848.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$12,848.00 Total \$12,848.00		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
26	King, Nickey	6008	JOANN Inc.	3/19/2025	Secured \$0.00 Admin \$0.00 503(b)(9) Unliquidated Priority \$40.00 GUC \$0.00 Total \$40.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$40.00 Total \$40.00		The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim.

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount		Modified Claim Amount		Basis for Objection
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
27	Lai, Yen-I	9336	Jo-Ann Stores, LLC	4/2/2025	Secured \$59.16 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$59.16		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$59.16 Total \$59.16		The claim appears to relate to goods purchased from the Debtors in November 2024. If and to the extent any valid claims exists, the claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim.
28	Lavin, Cedrone, Graver, Boyd & DiSipio	482	JOANN Inc.	2/6/2025	Secured \$0.00 Admin \$65,620.08 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$65,620.08		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$65,620.08 Total \$65,620.08		Based on the Plan Administrator's review of the Debtors' books and records, and the information and documentation included with the claim, the claim relates to legal services provided to one or more of the Debtors prior to the petition. Such obligations do not qualify for administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
29	Miller, Curtis R	324	Jo-Ann Stores, LLC	1/23/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$2,100.00 GUC \$0.00 Total \$2,100.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$2,100.00 Total \$2,100.00		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim.
30	Milwaukee Falls, LLC	19791	JOANN Inc.	8/6/2025	Secured \$0.00 Admin \$5,292.27 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$5,292.27		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$5,292.27 Total \$5,292.27		Although the proof of claim form indicates that the obligations are post-petition debts, based on the Plan Administrator's review of the Debtor's books and records, and the information and documentation included with the claim, the claim is for rent and common area maintenance for only the prepetition period of January 2025, which are not entitled to administrative expense status. The claim must therefore be reclassified as a general unsecured claim.
31	Ming Retail Plaza LLC	266	JOANN Inc.	2/10/2025	Secured \$25,535.33 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$25,535.33		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$25,535.33 Total \$25,535.33		Based on the Plan Administrator's review of the Debtor's books and records, and the information and documentation included with the claim, the claim is for prepetition rent and/or related charges due under a lease agreement, which are not entitled to administrative expense status.. The claim must therefore be reclassified as a general unsecured claim.
32	Murphy, Mei Ling	7380	JOANN Inc.	3/21/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$50.00 GUC \$0.00 Total \$50.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$50.00 Total \$50.00		The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim.
33	Murray-Bart Associates	10727	Jo-Ann Stores, LLC	4/4/2025	Secured \$0.00 Admin \$16,569.09 503(b)(9) \$0.00 Priority \$84,009.82 GUC \$23,393.63 Total \$123,972.54		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$123,972.54 Total \$123,972.54		The claim relates to amounts allegedly owed under lease between claimant and Jo-Ann Stores, LLC. The priority portion of the claim is filed under 11 U.S.C. § 507(a)(8). The claimant is not a governmental unit entitled to assert priority under such section. In addition, the Plan Administrator has determined that, based on her review of the Debtors' books and records, any and all obligations that remain owing under the lease do not qualify for administrative expense status. The administrative and priority portions of the claim must therefore be reclassified as general unsecured claims.
34	Nocchi, Theresa Marie	18462	Jo-Ann Stores, LLC	6/6/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Unliquidated Priority \$73,791.00 GUC \$0.00 Total \$73,791.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$73,791.00 Total \$73,791.00		Although the claim was filed in the total amount of \$36,291, the proof of claim form indicates that the claim is (a) entitled to priority under 11 U.S.C. § 507(a)(4) in the amount of \$37,500; (b) entitled to priority under an undisclosed subsection of 11 U.S.C. § 507(a) in the amount of \$36,291; and (c) entitled to Section 503(b)(9) administrative expense status in an undisclosed amount. The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim does not meet the requirements for priority treatment or administrative expense status under any section of the Bankruptcy Code. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
35	Ousterhout, Oliver	436	Jo-Ann Stores, LLC	2/12/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$1,856.25 GUC \$0.00 Total \$1,856.25		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,856.25 Total \$1,856.25		Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The priority portion of the claim must therefore be reclassified as a general unsecured claim.
36	Palouse Mall, LLC	19548	Jo-Ann Stores, LLC	7/22/2025	Secured \$0.00 Admin \$231,509.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$231,509.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$231,509.00 Total \$231,509.00		The claim is for rejection damages under 11 U.S.C. § 502(g)(1). Claims for rejection damages are not entitled to administrative expense status. The claim must therefore be reclassified as a general unsecured claim.
37	PCP Group, LLC	9354	joann.com, LLC	4/3/2025	Secured \$0.00 Admin \$31,273.94 503(b)(9) \$0.00 Priority \$0.00 GUC \$441,135.35 Total \$472,409.29		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$472,409.29 Total \$472,409.29		The asserted claim amount column reflects the claim as modified pursuant to the Order Sustaining Debtors' Fifth Omnibus Objection to Certain Claims [Docket No. 1384]. Through this Objection, the Plan Administrator seeks to reclassify the administrative expense portion of the claim as a general unsecured claim. The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim is for the prepetition sale of goods to the Debtors, which obligations are not entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim.
38	Pietro, Tiziana Di	19559	JOANN Inc.	7/21/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$365.00 GUC \$0.00 Total \$365.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$365.00 Total \$365.00		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
39	PRICE, VONITA	12649	JOANN Inc.	4/9/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$13,776.00 GUC \$0.00 Total \$13,776.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$13,776.00 Total \$13,776.00		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount		Modified Claim Amount		Basis for Objection
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
40	PSG Energy Services LLC	8491	Jo-Ann Stores, LLC	3/27/2025	Secured Admin \$111,830.28 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$111,830.28		Secured Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$111,830.28 Total \$111,830.28		The Plan Administrator has determined, based on review of the Debtors' books and records and the documentation and information submitted with the claim, that the claim is not secured by a lien on property and is not entitled to setoff. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
41	PZ Southern Limited Partnership	17964	Jo-Ann Stores, LLC	5/28/2025	Secured \$0.00 Admin \$4.54 503(b)(9) \$0.00 Priority \$0.00 GUC \$401,042.12 Total \$401,046.66		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$401,046.66 Total \$401,046.66		The Plan Administrator has determined, based on review of the Debtors' books and records and the documents and information submitted with the claim, that no portion of the claim is entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim.
42	PZ Southland Limited Partnership	17228	Jo-Ann Stores, LLC	5/20/2025	Secured \$0.00 Admin \$24.65 503(b)(9) \$0.00 Priority \$0.00 GUC \$338,879.25 Total \$338,903.90		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$338,903.90 Total \$338,903.90		The Plan Administrator has determined, based on review of the Debtors' books and records and the documents and information submitted with the claim, that no portion of the claim is entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim.
43	Radius Networks Inc	7402	Jo-Ann Stores, LLC	3/24/2025	Secured \$0.00 Admin \$194,830.32 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$194,830.32		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$194,830.32 Total \$194,830.32		Based on the Plan Administrator's review of the Debtors' books and records, and the information and documentation included with the claim, the claim appears to be for prepetition obligations allegedly owed by one or more of the Debtors. Such obligations are not entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
44	RB Merchants LLC, YPF Merchants LLC and Merchants Owner LLC	19571	Jo-Ann Stores, LLC	7/23/2025	Secured \$0.00 Admin \$24,816.17 503(b)(9) \$0.00 Priority \$0.00 GUC \$220,035.20 Total \$244,851.37		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$244,851.37 Total \$244,851.37		Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the administrative expense portion of the claim appears to be for obligations billed prior to the petition date. Such obligations are not entitled to administrative expense status and therefore must be reclassified as a general unsecured claim.
45	RIVER CROSSING SHOPPES, LLC	17427	Jo-Ann Stores, LLC	5/21/2025	Secured \$0.00 Admin \$100.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$172,556.08 Total \$172,656.08		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$172,656.08 Total \$172,656.08		The Plan Administrator has determined, based on review of the Debtors' books and records and the documents and information submitted with the claim, that no portion of the claim is entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim.
46	Rohlig USA, LLC	6044	Jo-Ann Stores, LLC	3/20/2025	Secured \$0.00 Admin \$34,510.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$63,715.00 Total \$98,225.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$98,225.00 Total \$98,225.00		Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the administrative expense portion of the claim appears to be for storage and related obligations with respect to property that has been abandoned (if and to the extent such property was property of the estate). Such obligations are therefore not entitled to administrative expense status. The administrative expense portion of the claim must be reclassified as a general unsecured claim.
47	Ruiz, Kimberly Ann	12322	JOANN Inc.	4/8/2025	Secured \$0.00 Admin \$170.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$170.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$170.00 Total \$170.00		Based on the documents and information submitted with the claim, it appears that the claim relates to a prepetition injury suffered by the claimant and prepetition expenses relating thereto. Such debts are not entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
48	Scentsible LLC dba Poo-Pourri	18293	JOANN Inc.	5/30/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Unliquidated Priority \$177,339.60 GUC \$0.00 Total \$177,339.60		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$177,339.60 Total \$177,339.60		The claim does not indicate the basis for asserting priority status under 11 U.S.C. § 507(a) and does not list the amount of any alleged Section 503(b)(9) claim. Based on review of the Debtors' books and records and the information and documentation included with the claim, the Plan Administrator has determined that the claim is not entitled to priority status or Section 503(b)(9) administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
49	SDD, Inc.	19671	JOANN Inc.	7/21/2025	Secured \$0.00 Admin \$10,000.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$10,000.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$10,000.00 Total \$10,000.00		The claim is for rejection damages under 11 U.S.C. § 502(g)(1). Claims for rejection damages are not entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
50	Sekella, Scott	3963	Jo-Ann Stores Support Center, Inc.	3/26/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$15,150.00 GUC \$601,215.00 Total \$616,365.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$616,365.00 Total \$616,365.00		The priority portion of the claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The priority portion of the claim must therefore be reclassified as a general unsecured claim.
51	Sierra Lakes Marketplace LLC	11745	Jo-Ann Stores, LLC	4/4/2025	Secured \$0.00 Admin \$1,357.21 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$1,357.21		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,357.21 Total \$1,357.21		Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the claim appears to be for prepetition obligations allegedly owed by one or more of the Debtors, which obligations are not entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
52	Smith, Brandon	103	Jo-Ann Stores, LLC	1/31/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$7,500.00 GUC \$0.00 Total \$7,500.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$7,500.00 Total \$7,500.00		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount		Modified Claim Amount		Basis for Objection
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
53	Smith, Brandon Michael	275	Jo-Ann Stores Support Center, Inc.	2/11/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$19,743.33 GUC \$0.00 Total \$19,743.33		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$19,743.33 Total \$19,743.33		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
54	Smith, Oksana	16831	JOANN Inc.	5/16/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$154.15 GUC \$0.00 Total \$154.15		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$154.15 Total \$154.15		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
55	Suriano, Francis A	19344	JOANN Inc.	7/13/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$1,862.00 GUC \$0.00 Total \$1,862.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,862.00 Total \$1,862.00		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
56	Uline	291	JOANN Inc.	1/31/2025	Secured \$0.00 Admin \$730.25 503(b)(9) \$0.00 Priority \$0.00 GUC \$3,880.60 Total \$4,610.85		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$4,610.85 Total \$4,610.85		Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the claim appears to be for prepetition obligations allegedly owed by one or more of the Debtors, which obligations are not entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim.
57	United Staffing Associates, LLC	570	Jo-Ann Stores, LLC	2/24/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$15,108.10 GUC \$0.00 Total \$15,108.10		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$15,108.10 Total \$15,108.10		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
58	Vasilyeva, Natalia	19432	JOANN Inc.	7/16/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$2,474.00 GUC \$0.00 Total \$2,474.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$2,474.00 Total \$2,474.00		The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
59	West Broadway Distribution Services, LLC	11658	Jo-Ann Stores, LLC	4/4/2025	Secured \$5,665,000.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$5,665,000.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$5,665,000.00 Total \$5,665,000.00		In accordance with prior orders of the bankruptcy court and agreements with the claimant, the collateral securing this claim has been liquidated with proceeds being remitted to the claimant. Thus, the claim is no longer secured by any property or otherwise subject to setoff, and the claim must be reclassified, in its entirety, as a general unsecured claim.
60	White-Chambers, Princess	10517	JOANN Inc.	4/2/2025	Secured \$1,000,000.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,000,000.00 Total \$1,000,000.00		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,000,000.00 Total \$1,000,000.00		The Plan Administrator has determined, based on review of the Debtors' books and records and the documentation and information submitted with the claim, that the claim is not secured by a lien on property and is not entitled to setoff. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.
61	WILLIAMS, CORA	12146	Jo-Ann Stores, LLC	3/31/2025	Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$7,729.87 GUC \$0.00 Total \$7,729.87		Secured \$0.00 Admin \$0.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$7,729.87 Total \$7,729.87		The claim is for money allegedly owed to claimant pursuant to the settlement of a prepetition personal injury claim against one or more of the Debtors. The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment. The claim must therefore be reclassified, in its entirety, as a general unsecured claim.